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Financing of the United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium

Report of the Secretary-General

Summary

The present report contains the financial performance report of the United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium (UNTAES), including the liaison offices at Zagreb and Belgrade, for the period from 1 July 1996 to 30 June 1997.

A total amount of $280,968,700 gross ($272,175,100 net) was appropriated by the General Assembly for the maintenance of UNTAES and the liaison offices at Zagreb and Belgrade for the same period. The related expenditures amount to $265,069,300 gross ($259,012,300 net), resulting in an unencumbered balance of $15,899,400 gross ($13,162,800 net). The unencumbered balance resulted primarily from delayed deployment of military and civilian personnel, availability of rent-free accommodation, supplies provided by United Nations Peace Forces (UNPF) headquarters and the operation of fewer vehicles than estimated.

The action to be taken by the General Assembly, as shown in paragraph 8 of the present report, is a decision on the treatment of the unencumbered balance of $15,899,400 gross ($13,162,800 net) for the period from 1 July 1996 to 30 June 1997.

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I. Introduction

1. The United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium (UNTAES) was established by the Security Council in its resolution 1037 (1996) of 15 January 1996. For administrative and budgetary purposes the United Nations Liaison Offices at Belgrade and Zagreb are treated as part of UNTAES.

2. The initial budget for the maintenance of UNTAES and the Belgrade and Zagreb liaison offices for the period from 1 July 1996 to 30 June 1997 was set out in the report of the Secretary-General of 1 April 1996 (A/50/909) and amounted to $284,776,500 gross ($275,350,500 net). It provided for the maintenance of up to 100 military observers, 5,000 military contingents, 600 civilian police monitors, 477 international staff, 721 local staff and 100 United Nations Volunteers. The Advisory Committee on Administrative and Budgetary Questions, in its report of 6 May 1996 (A/50/903/Add.1), recommended that the resource requirements for contingent-owned equipment, civilian personnel and travel be reduced and that an amount of $274,088,600 gross ($265,295,000 net) be provided for the maintenance of UNTAES for the fiscal year ending 30 June 1997. The General Assembly, in its resolution 50/242 of 7 June 1996 appropriated $140,484,350 gross ($136,087,550 net) for only six months ending 31 December 1996.

3. At the time of the preparation of the initial budget in early 1996, UNTAES was in its start-up phase and, as a result, its administration depended heavily on support provided by the United Nations Peace Forces (UNPF) headquarters. In his report of 17 October 1996 (A/51/520), the Secretary-General updated the cost estimates for the period from 1 July 1996 to 30 June 1997 to $276,898,300 gross ($267,676,300 net). UNTAES became independent of UNPF administration as of 1 July 1996, and was not fully deployed when the revised budget (see A/51/520) was prepared. Based on relatively little actual experience to draw upon at that time, the updated budget, amounting to $276,898,300 gross ($267,676,300 net), reflected only minor changes in monthly operating costs with new requirements for non-recurrent cost items that had been identified since the formulation of the original requirements in early 1996. In its related report of 19 November 1996 (A/51/681), the Advisory Committee pointed out that the assumptions under which its recommendations on the initial budget had been based were still valid and, therefore, it recommended that the updated requirements of UNTAES be accommodated within the appropriation of $274.1 million previously recommended for the period from 1 July 1996 to 30 June 1997.

4. For the period from 1 July 1996 to 30 June 1997, the total amount of $280,968,700 gross ($272,175,100 net) was appropriated by the General Assembly in its resolutions 50/242 of 7 June 1996 and 51/153 A of 16 December 1996, for the maintenance of UNTAES inclusive of $6,880,100 for the support account for peacekeeping operations. The total amount has been assessed on Member States.

II. Financial performance report for the period from 1 July 1996 to 30 June 1997

5. Annex I to present report sets out in column 1 the revised budget for the period from 1 July 1996 to 30 June 1997 by budget line item, as contained in annex 1 of the report of the Secretary-General of 14 October 1996 (A/51/520). The apportionment of the appropriation provided by General Assembly resolutions 50/242 and 51/153 A is indicated in column 2. Non-recurrent and recurrent expenditures are shown in columns 3 and 4 respectively, while total expenditures are indicated in column 5. The unliquidated obligations are shown in column 6, and the variances to the cost estimate are indicated in column 7. Supplementary information in respect of the expenditures is contained in annex II. Information on the planned and actual deployment of military and civilian personnel is contained in annex III and the authorized staffing, incumbency and vacancy rates are provided in annex IV.

6. Expenditures for the 12-month period ending 30 June 1997 total $265,069,300 gross ($259,012,300 net), resulting in an unencumbered balance of $15,899,400 gross ($13,162,800 net). The unencumbered balance resulted mainly from savings attributable to lower deployment of civilian and military personnel,

availability of rent-free premises and accommodation, lower requirements for transport and communication spare parts than earlier estimated owing to the implementation of the wet lease and self-sustainment arrangements under the new reimbursement procedures for contingent-owned equipment and the continued availability of supplies from existing UNPF stock.

III. Expenditures incurred for the period ending 30 June 1996

7. A total of $2,006,600 in respect of unliquidated obligations for the period ending 30 June 1996 were recorded in the UNTAES accounts for period from 1 July 1996 to 30 June 1997. Details are contained in the table below:

Expenditures for the period ending 30 June 1996

Description	*Amount (United States dollars)*
Military observers	
Travel costs	41 400
Civilian police	
Travel costs	1 900
International and local staff	
Consultants fees and travel	19 500
General temporary assistance	4 400
Common staff costs	35 600
Infrastructure repairs	
Upgrading of roads	258 500
Air operations	
Landing fees and ground handling	900
Communications	
Telephone, fax spares and supplies	47 800
Other equipment	
Acquisition of electronic data-processing equipment	253 900
Miscellaneous equipment	68 000
Spare parts, repairs and maintenance	110 300
Supplies and services	
Contractual services	662 600
Stationery and office supplies	11 900
Uniforms, flags and decals	29 500
Quartermaster and general stores	300
Miscellaneous supplies	100
Public information programmes	
Radio production costs	10 600
Air and surface freight	
Transport of contingent-owned equipment	405 000
Commercial freight and cartage	44 400
Total	**2 006 600**

IV. Action to be taken by the General Assembly at its fifty-second session

8. The action to be taken by the General Assembly at its fifty-second session in connection with the financing of UNTAES is a decision on the treatment of the unencumbered balance of $15,899,400 gross ($13,162,800 net) for the period from 1 July 1996 to 30 June 1997.

Annex I
Financial performance report for the period from 1 July 1996 to 30 June 1997: summary statement

(Thousands of United States dollars)

	(1) Cost estimates	(2) Apportionment	(3) Non-recurrent expenditures	(4) Recurrent expenditures	(5) Total expenditures (3 + 4)	(6) Unliquidated obligations	(7) Variance (2 - 5)
1. Military personnel costs							
(a) Military observers							
Mission subsistence allowance	3 387.0	3 387.0	-	3 341.8	3 341.8	-	45.2
Travel costs	300.0	300.0	-	397.5	397.5	188.6	(97.5)
Clothing and equipment allowance	21.6	21.6	-	18.2	18.2	-	3.4
Subtotal	**3 708.6**	**3 708.6**	**-**	**3 757.5**	**3 757.5**	**188.6**	**(48.9)**
(b) Military contingents							
Standard troop cost reimbursement	61 515.6	61 515.6	-	58 775.6	58 775.6	43 909.5	2 740.0
Welfare	876.0	876.0	-	556.1	556.1	49.0	319.9
Rations	13 953.4	13 953.4	-	10 767.5	10 767.5	2 153.0	3 185.9
Daily allowance	2 336.0	2 336.0	-	2 412.4	2 412.4	180.0	(76.4)
Mission subsistence allowance	60.0	60.0	-	18.9	18.9	-	41.1
Emplacement, rotation and repatriation of troops	5 620.5	5 620.5	-	2 941.7	2 941.7	1 550.6	2 678.8
Clothing and equipment allowance	4 200.0	4 200.0	-	4 015.0	4 015.0	2 999.5	185.0
Subtotal	**88 561.5**	**88 561.5**	**-**	**79 487.2**	**79 487.2**	**50 841.6**	**9 074.3**
(c) Other costs pertaining to military personnel							
Contingent-owned equipment	15 080.0	15 080.0	-	61 439.8	61 439.8	61 439.8	(46 359.8)
Death and disability compensation	1 868.4	1 868.4	-	1 868.4	1 868.4	1 868.4	-
Subtotal	**16 948.4**	**16 948.4**	**-**	**63 308.2**	**63 308.2**	**63 308.2**	**(46 359.8)**
Total, line 1	**109 218.5**	**109 218.5**	**-**	**146 552.9**	**146 552.9**	**114 338.4**	**(37 334.4)**
2. Civilian personnel costs							
(a) Civilian police							
Mission subsistence allowance	18 226.0	18 226.0	-	14 680.3	14 680.3	-	3 545.7
Travel costs	1 680.0	1 680.0	-	1 604.9	1 604.9	977.2	75.1
Clothing and equipment allowance	95.2	95.2	-	58.2	58.2	-	37.0
Subtotal	**20 001.2**	**20 001.2**	**-**	**16 343.4**	**16 343.4**	**977.2**	**3 657.8**
(b) International and local staff							
International staff salaries	21 398.0	21 398.0	-	12 597.4	12 597.4	-	8 800.6
Local staff salaries	9 537.6	9 537.6	-	8 166.3	8 166.3	21.5	1 371.3
Consultants	40.0	40.0	-	71.4	71.4	4.4	(31.4)
Overtime	717.1	717.1	-	36.1	36.1	-	681.0
General temporary assistance	-	-	13.2	-	13.2	-	(13.2)
Common staff costs	20 368.1	17 986.8	-	7 962.9	7 962.9	478.3	10 023.9
Mission subsistence allowance	14 180.6	14 180.6	-	12 695.6	12 695.6	-	1 485.0
Other travel costs	146.4	146.4	-	270.1	270.1	36.7	(123.7)
Subtotal	**66 387.8**	**64 006.5**	**13.2**	**41 799.8**	**41 813.0**	**540.9**	**22 193.5**

	(1) Cost estimates	(2) Apportionment	(3) Non-recurrent expenditures	(4) Recurrent expenditures	(5) Total expenditures (3 + 4)	(6) Unliquidated obligations	(7) Variance (2 - 5)
(c) International contractual personnel	-	-	-	-	-	-	-
(d) United Nations Volunteers							
Mission subsistence allowance	-	-	-	-	-	-	-
Individual service contract	3 695.4	3 695.4	-	3 140.9	3 140.9	481.7	554.5
Subtotal	**3 695.4**	**3 695.4**	**-**	**3 140.9**	**3 140.9**	**481.7**	**554.5**
(e) Government-provided personnel	-	-	-	-	-	-	-
(f) Civilian electoral observers	-	-	-	-	-	-	-
Total, line 2	**90 084.4**	**87 703.1**	**13.2**	**61 284.1**	**61 297.3**	**1 999.8**	**26 405.8**
3. Premises/accommodation							
Rental of premises	2 457.0	2 457.0	-	1 193.5	1 193.5	255.7	1 263.5
Alteration and renovation of premises	950.0	950.0	87.8	-	87.8	50.5	862.2
Maintenance supplies	1 200.0	1 200.0	-	307.5	307.5	49.2	892.5
Maintenance services	3 252.0	3 252.0	-	3 729.3	3 729.3	639.1	(477.3)
Utilities	6 118.0	6 118.0	-	4 827.6	4 827.6	854.2	1 290.4
Construction/prefabricated buildings	-	-	-	-	-	-	-
Total, line 3	**13 977.0**	**13 977.0**	**87.8**	**10 057.9**	**10 145.7**	**1 848.7**	**3 831.3**
4. Infrastructure repairs							
Upgrading of airstrips	-	-	-	-	-	-	-
Upgrading of roads	-	-	258.5	-	258.5	-	(258.5)
Repair of bridges	-	-	-	-	-	-	-
Total, line 4	**-**	**-**	**258.5**	**-**	**258.5**	**-**	**(258.5)**
5. Transport operations							
Purchase of vehicles	-	-	-	-	-	-	-
Rental of vehicles	74.4	74.4	-	63.6	63.6	-	10.8
Workshop equipment		-	-	-	-	-	-
Spare parts, repairs and maintenance	14 228.8	14 228.8	-	7 714.8	7 714.8	6 567.1	6 514.0
Petrol, oil and lubricants	7 139.3	7 139.3	-	3 168.6	3 168.6	164.6	3 970.7
Vehicle insurance	831.1	831.1	-	831.1	831.1	535.9	-
Total, line 5	**22 273.6**	**22 273.6**	**-**	**11 778.1**	**11 778.1**	**7 267.6**	**10 495.5**
6. Air operations							
(a) Helicopter operations							
Hire/charter costs	5 922.0	5 922.0	-	5 519.8	5 519.8	2 666.1	402.2
Aviation fuel and lubricants	916.1	916.1	-	688.8	688.8	158.2	227.3
Positioning/depositioning costs	-	-	-	-	-	-	-
Painting/preparation	-	-	-	-	-	-	-
Liability and war-risk insurance	34.3	34.3	-	34.3	34.3	33.4	-
Subtotal	**6 872.4**	**6 872.4**	**-**	**6 242.9**	**6 242.9**	**2 857.7**	**629.5**
(b) *Fixed-wing aircraft*							
Hire/charter costs	447.3	447.3	-	253.4	253.4	219.1	193.9
Aviation fuel and lubricants	634.0	634.0	-	565.5	565.5	312.0	68.5
Positioning/depositioning costs	-	-	-	-	-	-	-
Painting/preparation	-	-	-	-	-	-	-
Liability and war-risk insurance	240.0	240.0	-	240.0	240.0	196.2	-
Subtotal	**1 321.3**	**1 321.3**	**-**	**1 058.9**	**1 058.9**	**727.3**	**262.4**

	(1) Cost estimates	(2) Apportionment	(3) Non-recurrent expenditures	(4) Recurrent expenditures	(5) Total expenditures (3 + 4)	(6) Unliquidated obligations	(7) Variance (2 - 5)
(c) Aircrew subsistence allowance	208.8	208.8	-	154.1	154.1	110.0	54.7
(d) Other air operation costs							
Air traffic control services and equipment	96.0	96.0	-	101.5	101.5	65.9	(5.5)
Landing fees and ground handling	805.2	805.2	-	398.9	398.9	158.3	406.3
Subtotal	**901.2**	**901.2**	**-**	**500.4**	**500.4**	**224.2**	**400.8**
Total, line 6	**9 303.7**	**9 303.7**	**-**	**7 956.3**	**7 956.3**	**3 919.2**	**1 347.4**
7. Naval operations	-	-	-	-	-	-	-
8. Communications							
(a) Complementary communications							
Communications equipment	-	-	253.1	-	253.1	9.7	(253.1)
Spare parts and supplies	1 716.0	1 716.0	-	702.6	702.6	388.9	1 013.4
Workshop and test equipment	-	-	1.8	-	1.8	-	(1.8)
Commercial communications	1 670.0	1 670.0	-	1 057.5	1 057.5	451.7	612.5
Subtotal	**3 386.0**	**3 386.0**	**254.9**	**1 760.1**	**2 015.0**	**850.3**	**1 371.0**
(b) Main trunking contract	-				-		-
Total, line 8	**3 386.0**	**3 386.0**	**254.9**	**1 760.1**	**2 015.0**	**850.3**	**1 371.0**
9. Other equipment							
Office furniture	-	-	45.2	-	45.2	-	(45.2)
Office equipment	-	-	108.4	-	108.4	-	(108.4)
Data-processing equipment	-	-	302.2	-	302.2	-	(302.2)
Generators	-	-	-	-	-	-	-
Observation equipment	-	-	-	-	-	-	-
Petrol tank plus metering equipment	-	-	-	-	-	-	-
Water and septic tanks	-	-	-	-	-	-	-
Medical and dental equipment	-	-	-	-	-	-	-
Accommodation equipment	-	-	-	-	-	-	-
Miscellaneous equipment	-	-	91.1	-	91.1	-	(91.1)
Field defence equipment	-	-	-	-	-	-	-
Water-purification equipment	120.8	120.8	-	-	-	-	120.8
Refrigeration equipment	-	-	-	-	-	-	-
Spare parts, repairs and maintenance	2 118.0	2 118.0	-	755.6	755.6	351.7	1 362.4
Total, line 9	**2 238.8**	**2 238.8**	**546.9**	**755.6**	**1 302.5**	**351.7**	**936.3**
10. Supplies and services							
(a) Miscellaneous services							
Audit services	130.8	130.8	-	130.8	130.8	43.8	-
Contractual services	3 980.4	3 980.4		3 108.1	3 108.1	380.7	872.3
Data-processing services	19.0	19.0	-	14.0	14.0	-	5.0
Security services	159.6	159.6	-	88.1	88.1	10.1	71.5
Medical treatment and services	216.0	216.0	-	143.4	143.4	37.9	72.6
Claims and adjustments	1 092.0	1 092.0	-	999.0	999.0	1 000.0	93.0
Official hospitality	33.6	33.6	-	8.1	8.1	1.4	25.5
Miscellaneous other services	381.0	381.0	-	98.8	98.8	23.1	282.2
Subtotal	**6 012.4**	**6 012.4**	**-**	**4 590.3**	**4 590.3**	**1 495.0**	**1 422.1**

	(1) Cost estimates	(2) Apportionment	(3) Non-recurrent expenditures	(4) Recurrent expenditures	(5) Total expenditures (3 + 4)	(6) Unliquidated obligations	(7) Variance (2 - 5)
(b) Miscellaneous supplies							
Stationery and office supplies	400.0	400.0	-	313.5	313.5	76.1	86.5
Medical supplies	1 128.0	1 128.0	-	209.1	209.1	195.1	918.9
Sanitation and cleaning materials	1 224.0	1 224.0	-	115.6	115.6	17.6	1 108.4
Subscriptions	2.4	2.4	-	26.4	26.4	10.5	(24.0)
Electrical supplies	1 627.2	1 627.2	-	77.3	77.3	73.0	1 549.9
Ballistic protective blankets for vehicles	-	-	-	-	-	-	-
Uniforms items, flags and decals	170.4	170.4	-	147.0	147.0	106.6	23.4
Field defence stores	1 800.0	1 800.0	-	40.0	40.0	40.0	1 760.0
Operational maps	-	-	-	-	-	-	-
Quartermaster and general stores	1 016.4	1 016.4	-	305.7	305.7	107.1	710.7
Miscellaneous supplies	60.0	60.0	-	25.4	25.4	1.9	34.6
Subtotal	**7 428.4**	**7 428.4**	**-**	**1 260.0**	**1 260.0**	**627.9**	**6 168.4**
Total, line 10	**13 440.8**	**13 440.8**	**-**	**5 850.3**	**5 850.3**	**2 122.9**	**7 590.5**
11. Election-related supplies and services	-	-	-	-	-	-	-
12. Public information programmes							
Equipment	25.2	25.2	18.3	-	18.3	2.4	6.9
Materials and supplies	23.0	23.0	-	33.1	33.1	-	(10.1)
Contractual services	255.3	255.3	-	331.6	331.6	122.5	(76.3)
Department of Public Information production costs	20.0	20.0	-	17.9	17.9	9.8	2.1
Total, line 12	**323.5**	**323.5**	**18.3**	**382.6**	**400.9**	**134.7**	**(77.4)**
13. Training programmes							
Consultants	-	-	-	-	-	-	-
Training equipment	-	-	-	-	-	-	-
Training materials	-	-	-	-	-	-	-
Miscellaneous services	314.6	314.6	-	189.8	189.8	167.5	124.8
Total, line 13	**314.6**	**314.6**	**-**	**189.8**	**189.8**	**167.5**	**124.8**
14. Mine-clearing programmes							
(a) Acquisition of equipment							
Mine-clearing equipment	92.3	92.3	-	80.9	80.9	80.9	11.4
Miscellaneous equipment	2.3	2.3	-	2.3	2.3	-	-
Subtotal	**94.6**	**94.6**	**-**	**83.2**	**83.2**	**80.9**	**11.4**
(b) Supplies, services and operating costs							
Wages and food supplement							
Miscellaneous services	-	-	-	-	-	-	-
Miscellaneous supplies	20.8	20.8	-	-	-	-	20.8
Subtotal	**20.8**	**20.8**	**-**	**-**	**-**	**-**	**20.8**
Total, line 14	**115.4**	**115.4**	**-**	**83.2**	**83.2**	**80.9**	**32.2**
15. Assistance for disarmament and demobilization	-	-	-	-	-	-	-
16. Air and surface freight							
Transport of contingent-owned equipment	1 500.0	1 500.0	-	1 912.7	1 912.7	1 308.9	(412.7)
Military airlifts	-	-	-	-	-	-	-
Commercial freight and cartage	1 500.0	1 500.0	-	613.0	613.0	552.7	887.0
Total, line 16	**3 000.0**	**3 000.0**	**-**	**2 525.7**	**2 525.7**	**1 861.6**	**474.3**

	(1) Cost estimates	(2) Apportionment	(3) Non-recurrent expenditures	(4) Recurrent expenditures	(5) Total expenditures (3 + 4)	(6) Unliquidated obligations	(7) Variance (2 - 5)
17. United Nations Logistics Base, Brindisi	-	-	-	1 776.0	1 776.0	-	(1 776.0)
18. Support account for peacekeeping operations	6 880.1	6 880.1	-	6 880.1	6 880.1	-	-
19. Staff assessment							
Staff assessment, international staff	7 003.0	6 674.3	-	4 282.8	4 282.8	-	2 391.5
Staff assessment, local staff	2 219.0	2 119.3	-	1 774.2	1 774.2	-	345.1
Total, line 19	**9 222.0**	**8 793.6**	-	**6 057.0**	**6 057.0**	-	**2 736.6**
Total, lines 1-19	**283 778.4**	**280 968.7**	**1 179.6**	**263 889.7**	**265 069.3**	**134 943.3**	**15 899.4**
20. Income from staff assessment	(9 222.0)	(8 793.6)	-	(6 057.0)	(6 057.0)	-	(2 736.6)
21. Voluntary contributions in kind (budgeted)	-	-	-	-	-	-	-
Total, lines 20-21	**(9 222.0)**	**(8 793.6)**	-	**(6 057.0)**	**(6 057.0)**	-	**(2 736.6)**
Gross requirements	283 778.4	280 968.7	1 179.6	263 889.7	265 069.3	134 943.3	15 899.4
Net requirements	274 556.4	272 175.1	1 179.6	257 832.7	259 012.3	134 943.3	13 162.8
22. Voluntary contributions in kind (non-budgeted)	510.0	510.0	-	510.0	510.0	-	-
Total resources	**275 066.4**	**272 685.1**	**1 179.6**	**258 342.7**	**259 522.3**	**134 943.3**	**13 162.8**

Annex II
Financial performance report for the period from 1 July 1996 to 30 June 1997: supplementary information

A. Detailed variances in requirements and costs

Description	Estimate: Number of units	Estimate: Unit/daily/monthly/annual cost (United States dollars)	Actual: Number of units	Actual: Unit/daily/monthly/annual cost (United States dollars)	Explanation	Supplementary explanation (para. numbers in sect. B)
1. Military personnel costs						
(a) Military observers						
Average strength	100		101		See annex III.	
Mission subsistence allowance (total costs)		3 387 000		3 341 800	Strict application of rules.	1-3
Travel						
Rotation trips	100		88			
Travel costs		300 000		397 500	Higher average cost per round trip.	
Clothing and equipment allowance		21 600		18 200		
(b) Military contingents						
Average strength	5 000		4 778		See section B, table 1.	4-10
Standard troop cost reimbursement		61 515 600		58 775 600	Lower average troop strength.	
Welfare		876 000		556 100	Reduced requirement.	
Rations						
Fresh rations	7.50	13 208 400	5.80	10 767 500	Lower daily average cost and lower deployment of troops.	
Combat rations	7.45	785 000	—		Taken from UNPF stock.	
Daily allowance		2 336 000		2 412 400		
Daily allowance		2 336 000		2 412 400		
Mission subsistence allowance		60 000		18 900	Lower requirements for duty travel.	
Emplacement, rotation and repatriation of troops		5 620 500		2 941 700	Lower requirements.	
Clothing and equipment allowance		4 200 000		4 015 000	Lower requirements.	
(c) Other costs pertaining to military personnel						
Contingent-owned equipment		15 080 000		61 439 800	New arrangements.	11-13
Death and disability compensation		1 868 400		1 868 400	No change.	

Description	Estimate: Number of units	Estimate: Unit/daily/monthly/annual cost (United States dollars)	Actual: Number of units	Actual: Unit/daily/monthly/annual cost (United States dollars)	Explanation	Supplementary explanation (para. numbers in sect. B)
2. Civilian personnel costs						
(a) Civilian police						
Average strength	539		440		See annex III.	
Mission subsistence allowance		18 226 000		14 680 300	Lower deployment of civilian police.	14-16
Travel costs		1 680 000		1 604 900	Higher average cost per trip.	
Clothing and equipment allowance		95 200		58 200	Claims from 291 civilian police observers.	
(b) International and local staff						
Average strength:						
International staff	426		396		See annex III.	17-25
Local staff	672		625		See annex III.	
International staff salaries		21 398 000		12 597 400	Slower deployment of international staff and delayed processing of personnel actions.	
Local staff salaries		9 537 600		8 166 300	Delayed deployment.	
Consultants		40 000		71 400	Extension of services required for elections.	
Overtime		717 100		36 100	Strict monitoring of expenditure.	
General temporary assistance		—		13 200	Preparation of shipment to UNTAES.	
Common staff costs		17 986 800		7 962 900	Delayed deployment of staff.	
Mission subsistence allowance		14 180 600		12 695 600	Delayed deployment.	
Other travel costs		146 400		270 100	Greater travel for meetings.	
(c) International contractual personnel		—		—	No change.	
(d) United Nations Volunteers						
Average strength	89		90		See annex III.	
Individual service contracts		3 695 400		3 140 900	Termination of hazard duty allowance.	27
(e) Government-provided personnel		—		—	No change.	
(f) Civilian electoral observers		—		—	No change.	
3. Premises/accommodation						30-35
Rental of premises		2 457 000		1 193 500	Availability of rent-free accommodation.	
Alteration and renovation of premises		950 000		87 800	Reduced requirement.	
Maintenance supplies		1 200 000		307 500	UNPF surplus stock.	

Description	Estimate: Number of units	Estimate: Unit/daily/monthly/annual cost (United States dollars)	Actual: Number of units	Actual: Unit/daily/monthly/annual cost (United States dollars)	Explanation	Supplementary explanation (para. numbers in sect. B)
Maintenance services		3 252 000		3 729 300	Additional requirement.	
Utilities		6 118 000		4 827 600	Lower average cost for electricity.	
4. Infrastructure repairs						37
Upgrading of roads		—		258 500	Unrecorded expenditure for period ending 30 June 1996.	
5. Transport operations						39-44
Rental of vehicles		74 400		63 600	Reduced requirement.	
Spare parts, repairs and maintenance		14 228 800		7 714 800	Fewer vehicles and new contingent-owned equipment arrangements.	
Petrol, oil and lubricants		7 139 300		3 168 600	Lower average cost per litre.	
Vehicle insurance		831 100		831 100	No change.	
6. Air operations						
(a) Helicopter operations						46-48
Number:						
MI-24R	1		1			
MI8T	6		6			
MI-24V	6		4		Reduced requirement.	
Hire/charter costs		5 922 000		5 519 800	In accordance with a letter of assist.	
Aviation fuel and lubricants		916 100		688 800	Reduced flying hours.	
Liability and war-risk insurance		34 300		34 300	No change.	
(b) Fixed-wing aircraft						52-60
Number	1	—	1			
Hire/charter costs		447 300		253 400	Some expenditures charged to prior period.	
Aviation fuel and lubricants		634 000		565 500	Reduced requirement.	
Liability and war-risk insurance		240 000		240 000	No change.	
(c) Aircrew subsistence allowance		208 800		154 100	Lower requirement.	
(d) Other air operation costs						
Air traffic control services and equipment		96 000		101 500	Additional requirement.	
Landing fees and ground handling		805 200		398 900	Reduced requirement and delayed submission of claims.	
7. Naval operations		—		—	No change.	

Description	Estimate: Number of units	Estimate: Unit/daily/monthly/annual cost (United States dollars)	Actual: Number of units	Actual: Unit/daily/monthly/annual cost (United States dollars)	Explanation	Supplementary explanation (para. numbers in sect. B)
8. Communications						
(a) Complementary communications						62-65
Communications equipment		—		253 100	Additional requirement.	
Spare parts and supplies		1 716 000		702 600	Lower requirements than envisaged and new contingent-owned equipment arrangements.	
Workshop and test equipment		—		1 800	Unforeseen requirement.	
Commercial communications		1 670 000		1 057 500	Heavy reliance on United Nations-owned network.	
(b) Main trunking contract		—		—	No change.	
9. Other equipment						67-73
Office furniture		—		45 200	Additional requirement.	
Office equipment		—		108 400	Additional requirement.	
Data-processing equipment		—		302 200	Unforeseen requirement and unrecorded expenditure for period ending 30 June 1996.	
Miscellaneous equipment		—		91 100	Unforeseen requirement and unrecorded expenditure for period ending 30 June 1996.	
Spare parts, repairs and maintenance		2 118 000		755 600	Available from stock and new contingent-owned equipment arrangements.	
Water-purification equipment		120 800		—	No requirement.	
10. Supplies and services						74-83
(a) Miscellaneous services						
Audit services		130 800		130 800	No change.	
Contractual services		3 980 400		3 108 100	Reduced requirement and reimbursement to some contingents for self-sustainment.	
Data-processing services		19 000		14 000		
Security services		159 600		88 100	Services provided by contingents.	
Medical treatment and services		216 000		143 400	Lower requirement.	
Claims and adjustments		1 092 000		999 000	Claims under review.	
Official hospitality		33 600		8 100	Strict monitoring of expenditure.	
Miscellaneous other services		381 000		98 800	Reduced requirement.	
(b) Miscellaneous supplies						84-92
Stationery and office supplies		400 000		313 500	Reduced requirement.	

Description	Estimate: Number of units	Estimate: Unit/daily/monthly/annual cost (United States dollars)	Actual: Number of units	Actual: Unit/daily/monthly/annual cost (United States dollars)	Explanation	Supplementary explanation (para. numbers in sect. B)
Medical supplies		1 128 000		209 100	Lower requirement.	
Sanitation and cleaning materials		1 224 000		115 600	Lower requirement.	
Subscriptions		2 400		26 400	Additional requirement.	
Electrical supplies		1 627 200		77 300	No requirement to recondition generators.	
Uniforms items, flags and decals		170 400		147 000	Reduced requirement.	
Field defence stores		1 800 000		40 000	Available from stock.	
Quartermaster and general stores		1 016 400		305 700	Use of supplies from stock and reimbursement of some contingents for self-sustainment.	
Miscellaneous supplies		60 000		25 400	Reduced requirement.	
11. Election-related supplies and services		—		—	No change.	
12. Public information programmes						94-98
Equipment		25 200		18 300	Available from stock.	
Materials and supplies		23 000		33 100	Additional requirement.	
Contractual services		255 300		331 600	Additional requirement for elections.	
Department of Public Information production costs		20 000		17 900		
13. Training programmes						
Miscellaneous services		314 600		189 800	Reduced requirement.	99
14. Mine-clearing programmes						100-103
(a) Acquisition of equipment						
Mine-clearing equipment		92 300		80 900	Lower requirement.	
Miscellaneous equipment		2 300		2 300	No change.	
(b) Supplies, services and operating costs						
Miscellaneous supplies		20 800		—	No requirement.	
15. Assistance for disarmament and demobilization		—		—	No change.	
16. Air and surface freight						105-106
Transport of contingent-owned equipment		1 500 000		1 912 700	Unrecorded expenditure for period ending 30 June 1996.	
Commercial freight and cartage		1 500 000		613 000	Reduced requirement.	
17. United Nations Logistics Base, Brindisi		—		1 776 000	UNTAES share for financing of the Logistics Base.	107
18. Support account for peacekeeping operations		6 880 100		6 880 100	No change.	108

Description	Estimate: Number of units	Estimate: Unit/daily/monthly/annual cost (United States dollars)	Actual: Number of units	Actual: Unit/daily/monthly/annual cost (United States dollars)	Explanation	Supplementary explanation (para. numbers in sect. B)
19. Staff assessment						
Staff assessment, international staff		6 674 300		4 282 800	Delayed deployment.	109-110
Staff assessment, local staff		2 119 300		1 774 200	Delayed deployment.	
20. Income from staff assessment		(8 793 600)		(6 057 000)	Derived from item 19 above.	
21. Voluntary contributions in kind (budgeted)		—		—	No change.	
Gross requirements		281 008 700		265 069 300		
Net requirements		272 215 100		259 012 300		
22. Voluntary contributions in kind (non-budgeted)		510 000		510 000	No change.	
Total resources		272 725 100		259 522 300		

B. Supplementary explanation

Variance
(United States dollars)

1. Military personnel costs

(a) Military observers . . . . . (48 900)

1. *Mission subsistence allowance*. The budgetary provision of $3,387,000 included mission subsistence allowance for 100 military observers for the first 30 days at $120 per day ($360,000) for 33,500 person-days at $90 each per day ($3,015,000) and within mission travel allowance ($12,000). The unutilized balance of $45,200 resulted from strict application of rules governing payment of mission subsistence allowance during periods of leave and compensatory time off spent outside the mission area. The planned and actual deployment of military observers is shown in annex III.

2. *Travel costs*. Requirements for travel were estimated at $300,000 for the rotation of 100 military observers at $3,000 per round-trip rotation. Although only 88 trips were taken, the average cost per round-trip rotation was higher than planned at $4,046 ($356,100). Additionally, expenditures of $41,400 were recorded that related to the prior period, resulting in total additional requirements of $97,500.

3. *Clothing and equipment allowance*. The budget provided $21,600 for clothing and equipment allowance. The expenditure of $18,200 represents the payment of $200 per annum claimed by 91 out of 100 military observers.

(b) Military contingents 9 074 300

4. *Standard troop cost reimbursement*. Requirements for military contingents were based on an average monthly strength of 5,000 for a total of 60,000 person-months. The actual monthly strength averaged 4,778 for a total of 57,337 person-months, resulting in an unutilized balance of $2,740,000. The detailed monthly deployment is shown in table 1 below.

Table 1 **Detailed monthly deployment**

Month	*Arrivals*	*Departures*	*Month-end strength*	*Average strength*	*Budgeted strength*
30 June 1996			4 871		
July	894	803	4 962	4 836	5 000
August	411	530	4 843	4 875	5 000
September	251	354	4 740	4 796	5 000
October	1 635	1 374	5 001	4 783	5 000
November	321	482	4 840	4 886	5 000
December	1 390	1 444	4 786	4 843	5 000
January	142	164	4 764	4 784	5 000
February	70	72	4 762	4 762	5 000
March	801	820	4 743	4 794	5 000
April	576	496	4 823	4 756	5 000
May	268	530	4 561	4 690	5 000
June	31	76	4 516	4 532	5 000
Total	**6 790**	**7 145**		**57 337**	**60 000**

5. *Welfare*. The provision of $876,000 was based on recreational leave at $10.50 per day for 14 days for an average strength of 5,000 troops ($735,000) plus $141,000 for the purchase of recreational equipment. Expenditures of $556,100 were due to a lower deployment of military contingents than originally planned, and the fact that many recreational supplies were sourced from UNPF surplus stock. Additionally, one contingent provided its own recreational equipment under self-sustainment, the reimbursement of which was included under contingent-owned equipment.

6. *Rations*. The cost estimates provided $13,953,400 under this heading based on $7.50 per day for bulk rations for a total of 1,825,000 person-days, including a 3.5 per cent non-usage factor ($13,208,400) and $745,000 for a 20-day supply of composite rations for 5,000 troops at $7.45 per person per day. Expenditures for the period were lower than expected at $10,767,500, resulting in an unutilized balance of $3,185,900 owing to an actual average daily rate of $5.80, lower deployment of troops and the availability of composite rations from UNPF stock.

7. *Daily allowance*. The budget provided $2,336,000 for the payment of a daily allowance of $1.28 per person per day for 1,825,000 person-days. Expenditures amounted to $2,412,400, consisting of disbursements amounting to $2,232,400 and unliquidated obligations totalling $180,000.

8. *Mission subsistence allowance*. The cost estimates provided $60,000, based on requirements of $5,000 per month for meal and accommodation allowance for staff officers who could not be provided with accommodation and/or meals while on duty travel within the mission area. Expenditures of $18,900 under this heading relate to the provision of food and accommodation to a few staff officers in Zagreb and two military personnel at UNTAES headquarters at an average monthly cost of $1,600 resulting in an unutilized amount of $41,400.

9. *Emplacement, rotation and repatriation of troops*. The cost estimates provided $5,620,500 for 6,900 rotation trips within Europe at $390 per rotation trip ($2,691,000) and for 3,100 rotation trips outside Europe at an average cost of $945 per rotation trip ($2,929,500). Actual expenditures were lower than budgeted at $2,941,700 owing to the deployment of fewer military contingents and the extension of some contingents in the mission area to 15 July 1997 to coincide with the end of the UNTAES mandate in line with Security Council resolution 1079 (1996) of 15 November 1996.

10. *Clothing and equipment allowance*. The cost estimates were based on 60,000 person-months at $70 per month ($4,200,000). Actual expenditures of $4,015,000 were incurred for 57,337 person-months, resulting in an unutilized balance of $185,000.

(c) Other costs pertaining to military personnel . . . . . (46 359 800)

11. *Contingent-owned equipment*. The requirements for reimbursement of contingent-owned equipment contained in the reports of the Secretary-General of 13 March 1996 (A/50/696/Add.4 and Corr.1) and 17 October 1996 (A/51/520) were calculated at 10 per cent per annum of equipment valued at $200,000,000, based on five battalions at $40,000,000 each. The requirements from inception of UNTAES on 15 January 1996 to 30 June 1997 were therefore estimated at $29,146,700. In its report of 6 May 1996 (A/50/903/Add.1), the Advisory Committee recommended that the provision for contingent-owned equipment be reduced by $5 million pending review and subsequent negotiations with troop contributors.

12. A total amount of $24,146,700 has therefore been obligated in the UNTAES accounts for reimbursement to troop-contributing Governments, of which $9,166,700 was reported in the performance report covering the period from 15 January to 30 June 1996 (A/51/520/Add.2). It is currently projected that an amount of $70,606,500 will be required for the period from 15 January 1996 to 30 June 1997 for reimbursement of major equipment under the new wet lease arrangements to 10 Governments ($58,711,768) and for self-sustainment ($11,894,732). The additional requirements are included in the present report under contingent-owned equipment. Reimbursement on a wet lease basis and for self-sustainment has resulted in reduced requirements on other budget lines such as premises, spare parts, repair and maintenance of motor vehicles, communication spare parts, other equipment spare parts, commercial communications, medical treatment and services, medical supplies, quartermaster and general stores and welfare. The breakdown for self-sustainment by category is shown in table 2 below.

Table 2 **Breakdown of self-sustainment**

Category	*Amount (United States dollars)*
Welfare	11 397
Premises	214 566
Commercial communications	4 755 486
Observation equipment	1 534 257
Contractual services	365 441
Medical treatment and services	4 708 287
Stationery and office supplies	49 796
Medical supplies	50 628
Quartermaster and general stores	204 874
Total	**11 894 732**

13. *Death and disability*. The amount of $1,868,400 provided under this heading has been fully obligated to cover potential claims from death, disability and injury to military personnel and civilian police. During the reporting period, 4 fatalities and 30 cases of serious injury were reported in the mission area.

2. Civilian personnel costs

(a) Civilian police 3 657 800

14. *Mission subsistence allowance*. The cost estimates provided for 16,800 person-days at $120 per day ($2,016,000) and for 179,912 person-days at $90 per day ($16,192,000) plus $18,000 for payment of an accommodation allowance of up to $60 a day in respect of civilian police who could not be provided with accommodation while on duty travel within the mission area. Actual expenditure totalled $14,680,300, owing to the deployment of 462 police out of a planned strength of 560 (see annex III), resulting in an unutilized balance of $3,545,700.

15. *Travel costs*. The budget made provision of $1,680,000 for 560 rotations (1,120 one-way trips) at a cost of $1,500 per trip. The actual number of trips was lower than budgeted, at 606. However, the actual average cost per trip was higher than estimated, at $2,645 per trip. Actual expenditures totalled $1,603,000 plus an amount of $1,900 relating to the prior period, resulting in an unutilized amount of $75,100.

16. *Clothing and equipment allowance*. The budgeted amount of $95,200 provided for payment of $200 per annum to an average strength of 476 civilian police during the 12-month period. This allowance is payable in two instalments: $100 upon arrival in the mission area and $100 after six months of service. The expenditure of $58,200 represents the payment of claims from only 291 of the 462 police deployed.

(b) International and local staff 22 193 500

17. The proposed staffing table consisted of 1,198 posts, including 155 Professional category and above, 190 Field Service, 123 General Service, 9 Security Service and 721 Local level for the 12-month reporting period. An additional 33 posts (7 Professional category and above, 1 General Service and 25 Local level) were included in the budget for a six-month period for elections and human rights monitoring. During this period seven gratis personnel provided by Governments occupied Professional posts included in the staffing table.

18. *International staff salaries*. Provision of $21,398,000 for salaries for international staff was based on requirements for an average strength of 426 staff. The number of international staff averaged 396 for which expenditure amounted to $12,597,400. An unutilized amount of $8,800,600 resulted from lower

deployment of civilian staff, and the provision of seven gratis personnel by Governments valued at $397,500. It should also be noted that while the average monthly incumbency of 396 was 93 per cent of the budgeted strength of 426, expenditures for international salaries represent some 59 per cent of the cost estimate. Owing to delays in the processing of personnel actions, former UNPF staff who transferred to UNTAES continued to be charged to UNPF. The planned and actual deployment of international civilian staff is shown in annex III.

19. *Local staff salaries*. The cost estimates made provision of $9,537,600 for local staff salaries based on requirements for an average monthly strength of 672 staff. The number of local staff averaged 625 for which expenditure amounted to $8,166,300. An unutilized amount of $1,371,300 was realized owing to the deployment of fewer personnel (see annex III).

20. *Consultants*. The budgeted amount of $40,000 provided for payment of fees and travel for two consultants on elections-related issues. However, three consultants were employed and extra work required for elections led to the extension of one consultant's contract resulting in additional requirements of $11,900. Additionally, there was a recorded expenditure of $19,500 relating to the prior period.

21. *Overtime*. Provision of $717,100 was made under this heading. Expenditures of only $36,100 were incurred owing to very strict management of overtime and the mission's policy to compensate staff with compensatory time off in lieu of overtime payments to the extent possible.

22. *General temporary assistance*. No provision was made under this heading, however, a total of $13,200 was incurred for services provided by the United Nations Logistics Base at Brindisi for the preparation of consumable items into sea containers for shipment to UNTAES, interpreter services during a donors' conference held at Zagreb and for engineering support at the Pleso Logistics Base at Zagreb.

23. *Common staff costs*. The cost estimates provided $17,986,800 for common staff costs. Owing to a lower deployment of personnel than planned, the termination of hazard duty pay, and delays in the processing of personnel actions, expenditures amounted to $7,962,900 resulting in an unutilized balance of $10,023,900, including savings of $159,500 related to the seven gratis personnel provided by Governments.

24. *Mission subsistence allowance*. Requirements were estimated at $14,180,600 based on the deployment of an average monthly strength of 426 international staff. Expenditures of $12,695,600 related to the deployment of an average monthly strength of 396 international staff, resulting in an unutilized balance of $1,485,000.

25. *Other travel costs*. Provision of $146,400 was made in the cost estimates for other travel costs, including $8,250 for two internal auditors. Expenditure amounted to $270,100 broken down as follows: (a) travel by the Transitional Administrator and his advisers, the Head of Civil Affairs and other senior staff for meetings with foreign ministers and other government officials, participation in meetings and conferences with the European Union, the Organization for Security and Cooperation in Europe, the North Atlantic Treaty Organization and meetings with donor countries, humanitarian organizations and consultations in Washington, D.C., and New York ($175,500); (b) local travel within the mission area, including Zagreb and Belgrade ($38,800), by senior officials from Headquarters, New York ($50,520); and (c) travel by internal auditors ($5,280). As a result, additional requirements under this heading amounted to $123,700.

(c) International contractual personnel . . . . . —

26. No change.

(d) United Nations Volunteers 554 500

27. Provision of $3,695,400 was made under this heading and expenditure amounted to $3,140,900. The unutilized balance of $554,500 was mainly owing to the termination of hazard duty allowance with effect from 1 December 1996. The actual and planned deployment of United Nations Volunteers is shown in annex III.

(e) Government-provided personnel . . . . . —

28. No change.

(f) Civilian electoral observers . . . . . —

29. No change.

3. Premises/accommodation **3 831 300**

30. *Rental of premises*. The cost estimates provided $2,457,000 under this heading. An unutilized balance of $1,263,500 was realized by securing the continuation of rent-free arrangements which were negotiated earlier with the Executive Council of the local authorities. The Joint Implementation Committee dealt successfully with the phased handover of facilities to the Croatian authorities and ensured that existing contractual arrangements for UNTAES were maintained. For other premises, favourable rent arrangements were negotiated at prevailing market rates, on a commercial basis. The breakdown is contained in table 3 below.

Table 3 **Rental of premises**

(United States dollars)

	Cost estimates	*Actual cost*	*Variance*
Troop accommodations, land	240 000	181 100	58 900
Troop accommodations, hotel	360 000	373 000	(13 000)
Observation posts	24 000	12 000	12 000
Osijek workshop/warehouse	516 000	468 000	48 000
Police offices	120 000	12 000	110 000
Regional offices (3)	36 000	91 900	(55 900)
Headquarters and other locations	600 000	55 500	544 500
Liaison office (Zagreb)	75 000	—	75 000
United Nations Volunteers	486 000	—	486 000
Total	**2 457 000**	**1 193 500**	**1 263 500**

31. *Alteration and renovation of premises*. Provision of $950,000 was made in the budget under this heading for the projects listed in annex III.B to the report of the Secretary-General of 17 October 1996 (A/51/520). The expenditure of $87,800 relates to the repair of the Erdut Elementary School, which was used by UNTAES and previously served as headquarters for former UNPROFOR Sector East ($46,100), repairs to the clinic in Erdut ($7,200), installation of partitions in the Belgrade liaison office ($3,900), alteration of a VIP conference room at UNTAES headquarters ($11,200), groundwork for installation of an antenna ($6,700) and various other minor works ($12,700). Of the unutilized balance of $862,200, an amount of $565,000 related to renovations to the airport at Klisa since the work was undertaken by UNTAES personnel and the use of available materials.

32. *Maintenance supplies*. The unutilized balance of $892,500 resulted from the fact that UNTAES was able to secure sufficient maintenance supplies from surplus UNPF stock. The recorded expenditure of $307,500 related to the purchase of galvanized iron roofing sheets, other roofing materials and nails ($82,800), ready-mixed concrete ($35,700), plywood and other timber ($57,000), salt and urea for snow clearing ($25,300), white paint required for military camps ($10,700), lock sets ($10,300), polyurethane ($11,400) and various other installation and insulating materials ($74,300).

33. *Maintenance services*. Provision of $3,252,000 was made for cleaning and emptying of septic tanks ($1,632,000), garbage removal ($780,000) and camp cleaning services ($840,000). Cleaning of septic

tanks and garbage removal services were either provided by municipal services at prevailing rates or contracted out to local companies. No contractor could be identified to provide the required services for camp cleaning and cleaning of office space. An average of 96 groundsmen and cleaners were employed under special service agreements to clean a maximum of 88 military locations at a monthly payment equivalent to the lowest grade provided for in the established local salary scales ($915 per month). Expenditures of $3,729,000 were incurred under this heading, resulting in additional requirements of $477,300. See table 4 below for details.

Table 4 **Maintenance services**

(United States dollars)

Item	*Cost estimate*	*Expenditure*	*Variance*
Cleaning septic tanks and garbage removal	2 412 000	2 594 100	(182 100)
Camp cleaning	840 000	1 055 500	(215 500)
Liaison offices	—	20 100	(20 100)
Removal and disposal of contaminated waste	—	59 600	(59 600)
Total	**3 252 000**	**3 729 300**	**(477 300)**

34. *Utilities*. The unutilized balance of $1,290,400 relates primarily to reduced requirements for electricity. The cost of electricity decreased from $0.24 per kilowatt to $0.15 per kilowatt as of June 1996. During the winter months, the power supply was erratic and the mission had to rely heavily on its own power production by generators. Water consumption by military contingents was higher than planned and more coke supplies were required to generate steam for heating and cooking in Beli Manastir barracks. The detailed breakdown of expenditures is provided in table 5 below.

Table 5 **Utilities**

(United States dollars)

Item	*Cost estimate*	*Expenditure*	*Variance*
Electricity	3 232 000	1 968 400	1 263 600
Water	480 000	624 900	(144 900)
Wood, fuel and coke	96 000	169 800	(73 800)
Generator fuel	2 310 000	2 064 500	245 500
Total	**6 118 000**	**4 827 600**	**1 290 400**

4. Infrastructure repairs . . . . . (258 500)

35. *Upgrading of roads*. No provision was made in the cost estimates under this heading; expenditures of $258,500 relate to the prior period ending 30 June 1996.

5. Transport operations 10 495 500

36. Requirements for operating costs were based on the use of 905 civilian pattern vehicles and 1,800 contingent-owned vehicles throughout the 12-month period and the rental of 50 vehicles required for elections for a 3-month period. However, owing to delays in the deployment of civilian pattern vehicles the actual vehicles transferred averaged 782 and the total military vehicles for the period averaged 1,335.

37. *Rental of vehicles*. The unutilized balance of $10,800 resulted from the use of the United Nations-owned buses whenever feasible for troop rotations.

38. *Spare parts, repairs and maintenance*. The total budgetary provision of $14,228,800 included $12,765,400 for military pattern vehicles, and $1,463,400 for civilian pattern vehicles. The unutilized balance of

$6,514,000 resulted from the introduction of the wet lease arrangements for contingent-owned equipment and the deployment of fewer vehicles.

39. *Petrol, oil and lubricants*. The cost estimate of $7,139,300 was based on requirements for 13,470,377 litres of petrol at an average cost of $0.53 per litre. Owing to the deployment of fewer vehicles, consumption of petrol amounted to 11,450,200 litres. Furthermore, the actual cost of petrol averaged $0.30 per litre. The detailed breakdown of petrol consumption is shown in table 6 below. As a result of these two factors, there was an unutilized balance of $3,970,700 under this heading.

Table 6 **Petrol oil and lubricants**

Description	*Price per litre (United States dollars)*	*Quantity in litres*	*Total cost (United States dollars)*
Diesel D1 (with antifreeze additive)	0.28	3 579 500	1 002 300
Diesel D2 (without antifreeze additive)	0.26	5 500 900	1 430 200
Gasoline	0.31	2 322 100	719 900
Gasoline, unleaded	0.34	47 700	16 200
Total		**11 450 200**	**3 168 600**

40. *Vehicle insurance*. No change.

6. Air operations

(a) Helicopter operations 629 500

41. The budget provided for four MI-24R for 3 months each, and six MI-24V and six MI-8T helicopters for 12 months each.

42. *Hire/charter costs*. The expenditures of $5,519,800 are in accordance with the terms of the Letter of Assist under which 16 helicopters were provided to UNTAES, pending settlement of the claim with the contributing Government.

43. *Aviation fuel and lubricants*. The budget provided $916,100 for aviation fuel and lubricants. Expenditure recorded under this heading amounted to $688,800 as a result of reduced flying hours.

44. *Liability and war risk insurance*. No change.

(b) Fixed-wing aircraft 262 400

45. Provision was made for two fixed-wing aircraft, consisting of one commercially rented AN-26 aircraft for the transportation of personnel and heavy-lift supply and one Merlin aircraft provided as a voluntary contribution by the Government of Belgium. The mission, however, was responsible for the operating costs of the Merlin, including fuel, ground handling fees, food and accommodation for the aircrew.

46. *Hire/charter costs*. The cost estimate of $447,300 for the AN-26 was based on monthly cost of $37,775 for 75 block hours ($429,300) and monthly cost of $1,500 for 50 extra hours ($18,000). In addition to the reported expenditure of $253,400 shown in annex I, an additional amount of $125,300 was recorded against a prior period obligation. Total expenditures for the current period were therefore $378,700.

47. *Aviation fuel and lubricants*. The budget provided $634,000 for fuel and lubricants based on a maximum of 75 block hours and 50 extra hours per month for 12 months for the AN-26 ($579,480) and a maximum of 50 hours for 12 months for the Merlin ($54,520). The reported expenditure amounted to $565,500 owing to fewer flying hours.

48. *Liability and war risk insurance*. No change.

(c) Aircrew subsistence allowance 54 700

49. Provision of $208,800 for aircrew subsistence allowance was based on food and accommodation for a crew of seven at $52 per person per day for 12 months ($132,900) in respect of the AN-26 and food and accommodation allowance for a crew of four at $52 per person per day for 12 months ($75,900) for the Merlin. The AN-26 was stationed at Zagreb, where the cost of retained accommodation for the crew was provided by UNPF. UNTAES was only charged for subsistence allowance and accommodation outside Zagreb. Aircrew subsistence allowance for the crew of the Merlin has not yet been claimed.

(d) Other air operation costs 400 800

50. *Air traffic control services and equipment*. Actual requirements amounted to $101,500 compared with the estimate of $96,000.

51. *Landing fees and ground handling*. The cost estimate provided $805,200 based on requirements of $12,000 for helicopters, $690,000 for the AN-26 and $103,200 for the Merlin. The expenditures amounted to $398,900, including an amount of $900 relating to the period ended 30 June 1996, owing to fewer flight hours and the late submission of charges for the Merlin aircraft.

7. Naval operations . . . . . —

52. No change.

8. Communications

(a) Complementary communications 1 371 000

53. *Communications equipment*. The expenditure of $253,100 relates to the purchase of 270 additional VHF hand held radios and 100 mobile and base stations ($135,100), which were required over and above the numbers envisaged in the technical survey report, as well as video-conferencing equipment for the establishment of a link between UNTAES and New York ($118,000).

54. *Spare parts and supplies*. The cost estimates provided $1,716,000 for communications spare parts and supplies. Owing to lower requirements than envisaged at the time of the preparation of cost estimates, actual expenditures amounted to $702,600.

55. *Workshop and test equipment*. The expenditure of $1,800 relates to the purchase of a satellite receiver tester.

56. *Commercial communications*. The budgetary provision of $1,670,000 was based on requirements for transponder lease ($500,000), telephone ($700,000), INMARSAT M and C terminals ($150,000), and cellular telephones ($200,000) for UNTAES and telephones for the Zagreb liaison office ($120,000). Heavy reliance was placed on the United Nations-owned network, resulting in an unutilized balance of $612,500. Included in the expenditure of $1,057,500 is an amount of $47,800 for charges relating to the period ended 30 June 1996.

(b) Main trunking contract . . . . . —

57. No change.

9. Other equipment **936 300**

58. The budget provided for spare parts, repairs and maintenance as well as for the purchase of water purification equipment. It was anticipated that other requirements for equipment would be met from

transfer of available stocks from UNPF and from the United Nations Logistics Base at Brindisi. The mission did not purchase any equipment without checking first with UNPF and the Logistics Base if the equipment was available and its transfer feasible and economical. For this purpose several trips were undertaken to UNPF and the Logistics Base in order to check available equipment and its condition. Only after non-availability of required equipment had been ascertained were limited purchases made, as detailed in paragraphs 59 to 63 below.

59. *Office furniture*. The expenditure of $45,200 relates to the purchase of five safes ($1,900) and furniture for the Transitional Administrator's office and the Electoral Commission ($43,300).

60. *Office equipment*. Additional requirements of $108,400 resulted from the unavailability of photocopiers and shredders from existing stock.

61. *Data-processing equipment*. Expenditures totalling $302,200, including $48,300 for the purchase of keyboards, optical disk and recordable CD-Rom drives needed to support the electoral units which were not available from stock, as well as the purchase of specialized software required for the support of the Reality System in the field, and $253,900 related to the period ending 30 June 1996.

62. *Miscellaneous equipment*. The expenditure of $91,100 related to the purchase of 20 microwave ovens ($3,500), haircutting tools ($2,800), one dictaphone ($1,800) and one special video camera recorder needed for civilian police training ($3,200) and $68,000 related to the period ending 30 June 1996.

63. *Spare parts, repairs and maintenance*. A budgetary provision of $2,118,000 was made in the cost estimates for spare parts repairs and maintenance. Owing to the availability of spare parts from stocks and the execution of maintenance and repair work through the utilization of available materials and skills of mission staff, expenditure of $755,600 was incurred. This amount included $110,200 for the financial period ending 30 June 1996.

64. *Water purification equipment*. The cost estimate provided $120,800 for three water purification systems. No equipment was purchased, however, since the water quality met World Health Organization standards after repairs and upgrading of available systems.

10. Supplies and services

65. Expenditures for supplies and services were generally lower than budgeted owing to reimbursement under self-sustainment to some contingents and the availability of surplus supplies from UNPF.

(a) Miscellaneous services	1 422 100

66. *Audit services*. No change.

67. *Contractual services*. The budget provided $3,980,400 for contractual services; however, requirements were lower than budgeted for third line maintenance, laundry and catering services, owing in part to reimbursement of contingent-owned equipment under wet lease and self-sustainment. The budget provision and expenditure under this heading is outlined in table 7 below.

Table 7 **Contractual services**
(United States dollars)

Description	*Cost estimate*	*Expenditure*	*Variance*
Third line maintenance	840 000	60 000	780 000
Technical repairs	46 800	61 300	(14 500)
Funeral services	84 000	—	84 000
Catering services	1 200 000	771 700	428 300
Laundry services	1 629 600	1 368 000	216 600
Hair cutting	180 000	82 300	97 700
Removal/disposal of used tires, contaminated food and drugs	—	44 000	(44 000)
Preparation of an open market in the former Zone of separation	—	15 000	(15 000)
Various services for liaison offices	—	16 000	(16 000)
Miscellaneous services	—	27 200	(27 200)
Expenditure related to period ending 30 June 1996	—	662 600	(662 600)
Total	**3 980 400**	**3 108 100**	**872 300**

68. The unutilized balance for catering services resulted from the mission's inability to identify a contractor to provide the services. Consequently, the mission provided this service from its own resources; therefore, an average of 52 kitchen cleaners and helpers were employed under special service agreements at a rate equivalent to the lowest grade provided in the established salary scale for local staff ($915 per month).

69. *Data-processing services*. The unutilized balance of $5,000 resulted from lower than anticipated annual licence fees for the mission's accounting, payroll and procurement software.

70. *Security services*. Expenditures of $88,100 relate to watchmen hired under special service agreements for the Liaison Offices at Zagreb and Belgrade and for some regional offices where the military could not provide the service.

71. *Medical treatment and services*. The budget provided $216,000 under this heading. Expenditure of $143,400 relates to services that could not be provided by the mission's medical facilities.

72. *Claims and adjustments*. The cost estimates provide $1,092,000 under this heading. $1,000,000 has been obligated to cater for possible claims, including environmental damage. As at 30 June 1997 claims totalling $798,500 had been received and are under review.

73. *Official hospitality*. Owing to strict monitoring of expenditure and only extending hospitality on special occasions, an unutilized balance of $25,500 was reported under this heading.

74. *Miscellaneous other services*. Provision of $381,000 was made in the cost estimates for miscellaneous other services, bank charges in particular. Expenditure totalled $98,800 for mortuary services ($20,000), printing ($12,000), courier service ($2,000), cartridges ($38,500) and other miscellaneous services ($26,300).

(b) Miscellaneous supplies 6 168 400

75. *Stationery and office supplies*. The budget provided $400,000 under this heading. Expenditures of $313,500 were incurred, including $11,900 relating to the period ending 30 June 1996. The lower requirements resulted from the lower deployment of personnel and the reimbursement to two contingents under self-sustainment arrangements.

76. *Medical supplies*. The cost estimates provided $1,128,000 in the cost estimates for medical supplies however expenditure was lower ($209,100) than was anticipated at the time of preparation of the cost estimates. Some of the unutilized balance of $918,900 resulted from the reimbursement of one contingent for self-sustainment.

77. *Sanitation and cleaning materials*. The lower requirements of $115,600 were owing to the transfer of materials from UNPF stock.

78. *Subscriptions*. Additional requirements of $24,000 resulted from a higher demand of local and international newspapers.

79. *Electrical supplies*. Lower requirements of $77,300 were owing to the availability of surplus stock transferred from UNPF and the non-requirement to purchase spare parts to recondition generators as was envisaged during the preparation of the cost estimates.

80. *Uniform items, flags and decals*. Expenditures amounting to $147,000 included $29,500 for the period ending 30 June 1996.

81. *Field defence stores*. The unutilized balance of $1,760,000 is attributable to the use of stores transferred from UNPF.

82. *Quartermaster and general stores*. Owing to the utilization of surplus stock from the United Nations Logistics Base and UNPF, and the reimbursement for self-sustainment to three contingents, unutilized resources amounted to $710,700.

83. *Miscellaneous supplies*. An unutilized amount of $34,600 was realized under this heading due to the transfer of surplus stock from UNPF. Expenditures related to the purchase of garden rakes, rubber stamps, alkaline batteries, consumable photographic supplies, shower curtains, one meat grinder, curtains for the dining facilities at Vukovar and red cell concentrates for the UNTAES field hospital.

11. Election-related supplies and materials ..... —

84. No change.

12. Public information programmes ..... **(77 400)**

85. One of the major factors leading to the success of the voter turnout during the elections in the region was the implementation of public information programmes carried out by UNTAES. In addition to coverage of elections, public information programmes also promoted the weapons buy-back programme and encouraged peaceful reintegration, disseminating information on return of displaced persons, as well as issues related to security, human rights and the political outlook after the elections via television and broadcasting. Radio and television broadcast of the events before and after elections was necessary to inform the local community on application for citizenship, voter registration and other issues relevant in the mission. All of this played a key role in the electoral process. In order to fulfil all of these activities successfully, additional requirements were needed for contractual services and materials and supplies.

86. *Equipment*. There was an unutilized balance of $6,900 owing to the transfer of some equipment from UNPF.

87. *Materials and supplies*. An additional requirement of $10,100 occurred owing to more resources needed to support elections than was envisaged at the time of preparation of the cost estimates.

88. *Contractual services*. Additional requirements of $76,300 resulted from the following expenditures: $10,600 relating to the prior period, $104,900 for a public out-reach programme which was not only executed by television and radio but also in the form of a bi-weekly UNTAES bulletin, $81,800 for media analysis of radio and television broadcasting on human rights related issues and political developments in the region, $88,400 for voter education and registration and $45,900 for increased air time for radio broadcast shows and additional support for UNTAES Television.

89. *Department of Public Information production costs*. An unutilized balance of $2,100 was realized under this heading.

13. Training programmes **124 800**

90. *Miscellaneous services*. The cost estimates provided $314,600 for human rights and civilian police training and training of UNTAES headquarters staff. Expenditure of $189,800 was incurred owing to changes in the type of training provided resulting in an unutilized balance of $124,800. A detailed breakdown is contained in table 8 below.

Table 8 **Training requirements**

(United States dollars)

Description	*Cost estimates*	*Expenditure*	*Variance*
Human rights training			
Teacher training	25 000		
Fees for 30 teachers	180 000		
Subtotal	**205 000**	**150 000**	**55 000**
Training of civilian police	50 800	—	50 800
Training of UNTAES headquarters staff			
Travel and subsistence	20 800	—	20 800
Rental of training facility	20 000	—	20 000
Training supplies	14 000	—	14 000
Orientation course for new staff	4 000	—	4 000
Transport of dangerous goods	—	17 600	(17 600)
Election training seminar	—	2 200	(2 200)
Demining course	—	20 000	(20 000)
Subtotal	**58 800**	**39 800**	**19 000**
Total	**314 600**	**189 800**	**124 800**

14. Mine-clearing programmes

(a) Acquisition of equipment 11 400

91. *Mine-clearing equipment*. Expenditure of $80,900 relates to the purchase of fragmentation protection, protection mine shoes and mine detectors with accessories.

92. *Miscellaneous equipment*. The full provision of $2,300 was utilized for the purchase of video recorders and a video camera for educating the population in anti-mine protection.

(b) Supplies, services and operating costs 20 800

93. *Miscellaneous services*. No change.

94. *Miscellaneous supplies*. No expenditure was incurred owing to the availability of sufficient supplies from UNPF stock.

15. Assistance for disarmament and demobilization ..... —

95. No provision was made nor expenditure incurred under this heading.

16. Air and surface freight **474 300**

96. *Transport of contingent-owned equipment.* The cost estimates provided $1,500,000 under this heading. Additional requirements of $412,700 were mainly due to an expenditure of $405,000 relating to the period ending 30 June 1996.

97. *Commercial freight and cartage.* Expenditure of $613,000 was incurred owing to lower requirements than envisaged at the time of preparation of the cost estimates. This amount includes an expenditure of $44,400 for the period ended 30 June 1996.

17. United Nations Logistics Base, Brindisi ..... **(1 776 000)**

98. The expenditure of $1,776,000 represents UNTAES prorated share of the cost of maintaining the United Nations Logistics Base at Brindisi for the period from 1 July 1996 to 30 June 1997, based on operative paragraph 3 of General Assembly resolution 52/1 of 15 October 1997.

18. Support account for peacekeeping operations ..... —

99. The expenditure of $6,880,100 represents UNTAES prorated share of the cost of backstopping requirements at Headquarters funded from the support account for peacekeeping operations based on General Assembly resolution 50/221 B of 7 June 1996.

19. Staff assessment **2 736 600**

100. *Staff assessment, international staff.* An unutilized balance of $2,391,500 was realized owing to the actual average number of personnel being lower than planned, the delayed processing of personnel actions and the provision of seven gratis personnel by Governments. The amount attributable to the gratis personnel is $102,700. The planned and actual deployment of staff is shown in annex III.

101. *Staff assessment, local staff.* The unutilized balance of $345,100 resulted from a lower actual average number of local staff than planned. See annex III.

20. Income from staff assessment ..... **(2 736 600)**

102. *Income from staff assessment.* This amount is derived from item 19 above.

21. Voluntary contributions in kind (budgeted) ..... —

103. No change.

22. Voluntary contributions in kind (non-budgeted) ..... —

104. No change.

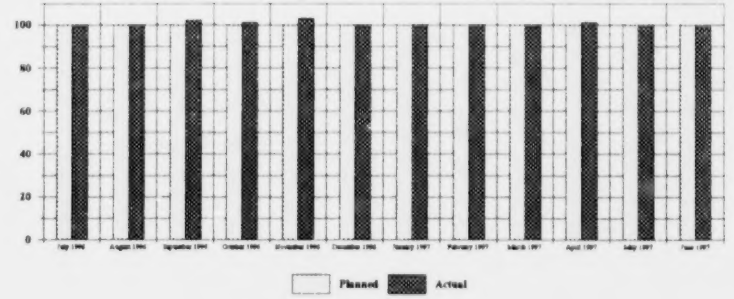
Annex III

A. Planned and actual deployment of civilian and military personnel for the period from 1 July 1996 to 30 June 1997

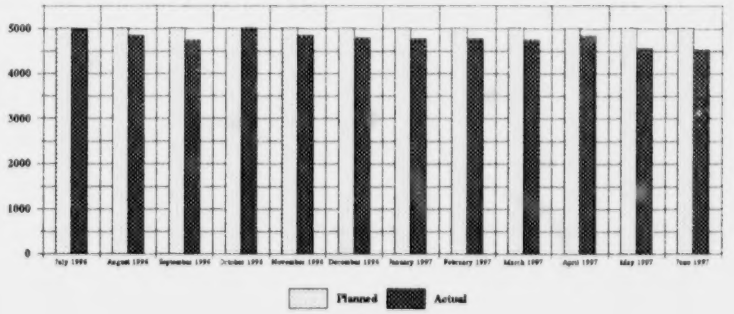
	Deployment as at												
	July 1996	*August 1996*	*September 1996*	*October 1996*	*November 1996*	*December 1996*	*January 1997*	*February 1997*	*March 1997*	*April 1997*	*May 1997*	*June 1997*	*Average*
Military observers													
Planned	100	100	100	100	100	100	100	100	100	100	100	100	100
Actual	100	100	102	101	103	100	100	100	100	101	100	99	101
Difference	-	-	(2)	(1)	(3)	-	-	-	-	(1)	-	1	(1)
Military contingents													
Planned	5 000	5 000	5 000	5 000	5 000	5 000	5 000	5 000	5 000	5 000	5 000	5 000	5 000
Actual	4 962	4 843	4 740	5 001	4 840	4 786	4 764	4 762	4 743	4 823	4 561	4 516	4 778
Difference	38	157	260	(1)	160	214	236	238	257	177	439	484	222
Civilian police													
Planned	426	446	560	560	560	560	560	560	560	560	560	560	539
Actual	426	446	446	446	455	452	435	402	400	455	462	453	440
Difference	-	-	114	114	105	108	125	158	160	105	98	107	100
International staff													
Planned	201	316	348	400	457	477	485	485	485	485	485	485	426
Actual	201	286	392	412	421	429	437	446	447	436	432	414	396
Difference	-	30	(44)	(12)	36	48	48	39	38	49	53	71	30
Local staff													
Planned	585	477	530	600	680	721	746	746	746	746	746	746	672
Actual	384	477	503	587	632	653	707	715	733	703	711	689	625
Difference	201	-	27	13	48	68	39	31	13	43	35	57	48
United Nations Volunteers													
Planned	35	62	75	100	100	100	100	100	100	100	100	100	89
Actual	35	62	67	90	100	98	121	117	115	108	82	83	90
Difference	-	-	8	10	-	2	(21)	(17)	(15)	(8)	18	17	(1)

B. Graphs of planned and actual deployment of civilian and military personnel for the period from 1 July 1996 to 30 June 1997

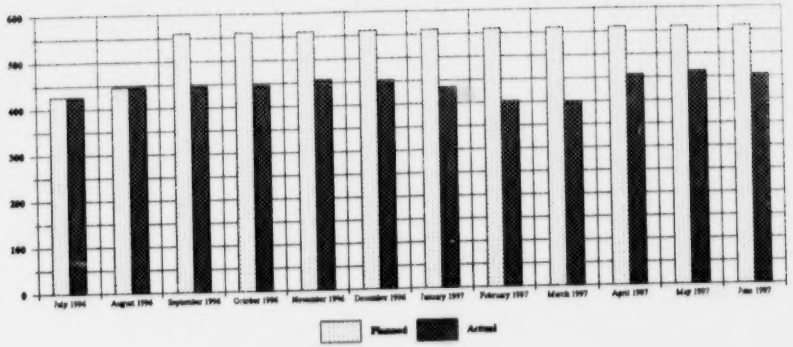
1. Military observers



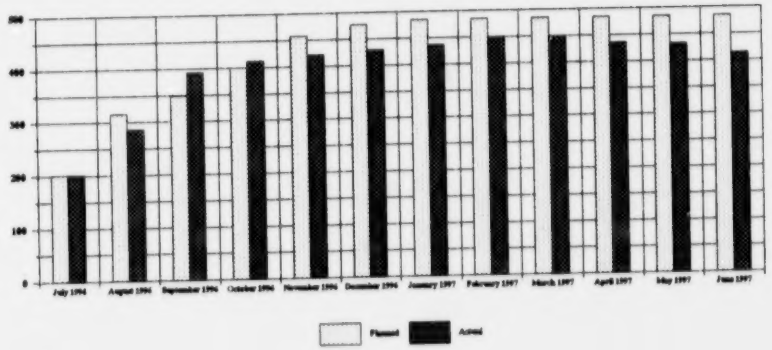
2. Military contingents



3. Civilian police



4. International staff



Annex IV

Authorized staffing and actual deployment of military and civilian personnel for the period from 1 July 1996 to 30 June 1997

Personnel category	*Authorized staffing*	*Actual staff on board*						*Authorized staffing*	*Actual staff on board*					
		31 July	*31 Aug*	*30 Sep*	*31 Oct*	*30 Nov*	*31 Dec*		*31 Jan*	*28 Feb*	*31 Mar*	*30 Apr*	*31 May*	*30 Jun*
Military personnel														
Military observers	100	100	100	102	101	103	100	100	100	100	100	101	100	99
Vacancy rate (percentage)		-	-	(2)	(1)	(3)	-		-	-	-	(1)	-	1
Military contingents	5 000	4 962	4 843	4 740	5 001	4 840	4 786	5 000	4 764	4 762	4 743	4 823	4 561	4 516
Vacancy rate (percentage)		1	3	5	-	3	4		5	5	5	4	9	10
Total, military personnel	**5 100**	**5 062**	**4 943**	**4 842**	**5 102**	**4 943**	**4 886**	**5 100**	**4 864**	**4 862**	**4 843**	**4 924**	**4 661**	**4 615**
Vacancy rate (percentage)		**1**	**3**	**5**	-	**3**	**4**		**5**	**5**	**5**	**3**	**9**	**10**
Civilian personnel														
Civilian police	560	426	446	446	446	455	452	560	435	402	400	455	462	453
Vacancy rate (percentage)		24	20	20	20	19	19		22	28	29	19	18	19
International staff														
Under-Secretary-General	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Assistant Secretary-General	1	1	1	1	1	1	1	1	1	1	1	1	1	1
D-2	1	1	1	1	1	1	1	1	1	1	1	1	1	1
D-1	8	5	6	8	8	8	8	8	8	8	7	7	7	7
P-5	17	7	13	12	12	13	13	17	13	12	13	13	13	10
P-4	50	22	25	40	41	43	41	50	43	45	46	44	42	41
P-3	60	31	33	40	45	47	48	62	50	50	51	50	53	48
P-2	17	15	17	17	17	17	17	22	17	17	17	16	16	12
Subtotal	155	83	97	120	126	131	130	162	134	135	137	133	134	121
Vacancy rate (percentage)		46	37	23	19	15	16		14	13	12	14	14	22
Field Service	190	61	97	157	169	162	170	190	176	183	183	177	177	172
General Service (Principal level)	4	6	4	4	4	4	4	4	4	4	4	4	4	3
General Service (Other level)	119	47	85	108	110	115	116	120	114	115	114	113	108	110
Security Service	9	4	3	3	3	9	9	9	9	9	9	9	9	8
Subtotal	322	118	189	272	286	290	299	323	303	311	310	303	298	293
Vacancy rate (percentage)		63	41	16	11	10	7		6	4	4	6	8	9
Total, international staff	**477**	**201**	**286**	**392**	**412**	**421**	**429**	**485**	**437**	**446**	**447**	**436**	**432**	**414**
Vacancy rate (percentage)		**58**	**40**	**18**	**14**	**12**	**10**		**10**	**8**	**8**	**10**	**11**	**15**
Local staff	721	384	477	503	587	632	653	746	707	715	733	703	711	689
Vacancy rate (percentage)		47	34	30	19	12	9		5	4	2	6	5	8
United Nations Volunteers	100	35	62	67	90	100	98	100	121	117	115	108	82	83
Vacancy rate (percentage)		65	38	33	10	-	2		(21)	(17)	(15)	(8)	18	17
Total, civilian personnel	**1 858**	**1 046**	**1 271**	**1 408**	**1 535**	**1 608**	**1 632**	**1 891**	**1 700**	**1 680**	**1 695**	**1 702**	**1 687**	**1 639**
Vacancy rate (percentage)		**44**	**32**	**24**	**17**	**13**	**12**		**10**	**11**	**10**	**10**	**11**	**13**